



**Washington State Auditor's Office**

**Troy Kelley**

**Integrity • Respect • Independence**

## **Accountability Audit Report**

# **Yakima County**

**For the period January 1, 2013 through December 31, 2013**

**Published December 31, 2014**

**Report No. 1013410**





## Washington State Auditor Troy Kelley

December 31, 2014

Board of Commissioners  
Yakima County  
Yakima, Washington

### Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for County operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the County's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

## TABLE OF CONTENTS

Audit Summary .....	4
Related Reports .....	5
Information About The County .....	6
About The State Auditor's Office .....	7

## AUDIT SUMMARY

### Results in brief

In most areas we audited, County operations complied with applicable requirements and provided adequate safeguarding of public resources. The County also complied with state laws and regulations and its own policies and procedures in the areas we examined.

However, we noted certain matters that we communicated to County management in a letter dated December 30, 2014, related to Sheriff's Office citations. We appreciate the County's commitment to resolving those matters.

### About the audit

This report contains the results of our independent accountability audit of Yakima County from January 1, 2013 through December 31, 2013.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the County's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- County Treasurer investing activity
- Clerk's office trust account
- District Court – Union Gap
- Payroll
- General disbursements
- Credit cards
- Forfeited bail bonds
- Public works projects – on call contracts, change orders and the small works roster
- Cost distribution – County drainage districts
- Third party cash receipting
- Sheriff's Office – citations

## RELATED REPORTS

### **Financial**

Our opinion on the County's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the County's financial statements.

### **Federal grant programs**

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the County's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

## INFORMATION ABOUT THE COUNTY

Yakima County is located in central Washington. The County encompasses 4,296 square miles and is the second largest county in land area in Washington and seventh largest in population. It serves approximately 247,000 residents and is administered by an elected, three-member Board of Commissioners. The County has seven independently elected positions including Assessor, Auditor, Clerk, Coroner, Prosecuting Attorney, Sheriff and Treasurer. In addition, there are eight elected Superior Court judges and four elected District Court judges.

The County has an annual budget of approximately \$132 million. The County has approximately 1,200 permanent employees who provide a full range of services including judicial and public safety, operation and maintenance of the County jail and youth detention center, building inspection, planning and zoning, property valuation, tax collection and distribution, vehicle licensing, construction, reconstruction and maintenance of streets, highways and bridges, employment and social services, parks and recreation and general administrative services.

Contact information related to this report	
Address:	Yakima County 128 N. Second Street, Room 117 Yakima, WA 98901
Contact:	Karen D'Hondt, Finance Manager
Telephone:	(509) 574-1403
Website:	<a href="http://www.yakimacounty.us">www.yakimacounty.us</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Yakima County at <http://portal.sao.wa.gov/ReportSearch>.

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
<b>Deputy Director for Communications</b>	Thomas Shapley <a href="mailto:Thomas.Shapley@sao.wa.gov">Thomas.Shapley@sao.wa.gov</a> (360) 902-0367
<b>Public Records requests</b>	(360) 725-5617
<b>Main telephone</b>	(360) 902-0370
<b>Toll-free Citizen Hotline</b>	(866) 902-3900
<b>Website</b>	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>